



STATE BOARD OF EQUALIZATION
POLICY PLANNING AND STANDARDS DIVISION
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
TELEPHONE (916) 445-4982
FAX (916) 323-8765
www.boe.ca.gov

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

June 2, 2000

JAMES E. SPEED
Executive Director

No. 2000/034

TO COUNTY ASSESSORS
COUNTY CLERKS OF THE BOARD
COUNTY COUNSELS

BOARD PUBLICATION 30
RESIDENTIAL PROPERTY ASSESSMENT APPEALS

Publication 30, *Residential Property Assessment Appeals*, was recently updated. The changes to the publication are the result of recent amendments to the Local Equalization Rules, Property Tax Rules 301 through 326.

The primary audience for this pamphlet is owners of single-family residences who intend to challenge the assessed value of their properties before local county boards of equalization or assessment appeals boards. The focus of the pamphlet is to inform taxpayers, in easy-to-understand language, of their rights to request a hearing and of their responsibilities during the assessment appeals hearing process. The pamphlet presents answers to commonly asked questions regarding residential appeals hearings, gives a brief overview of the appraisal process for residential properties, provides additional sources of information relative to the appeals process, and describes how to complete the *Application for Changed Assessment* form.

The pamphlet is intended to be distributed to taxpayers at the local county level. Under separate cover, counties will receive copies of the pamphlet as follows:

- 16,000 copies to the clerks of the boards
- 690 copies to county assessors
- 116 copies to county counsels

We hope that this publication will assist taxpayers and counties in the assessment appeals process. If you have any questions regarding this publication, please contact Sherrie Kinkle at (916) 322-2921.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:sk